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The work at once is both scholarly and practical, and should rank high among the books in this country on the subject.

SPURGEON BELL.

University of Texas.

WEBNER, FRANK E. *Factory Accounting*. Pp. xii, 345. Price, \$3.30, ppd. Chicago: La Salle Extension University, 1917.

Frank E. Webner's recent book entitled *Factory Accounting* forms one of the texts on higher accountancy of the La Salle Extension University. As it is generally understood, the primary use to which all of these texts are to be put is correspondence instruction. Perhaps a growing secondary consideration in offering them to the public is that they may supply a need, very real in some quarters, for satisfactory texts for school and collegiate instruction.

As should be the case, to carry out the purpose indicated above, the present volume is better adapted to its primary use, although providing a fairly satisfactory text for classroom use. Mr. Webner's broad experience in the field of practice makes him an authority as to what is needed for preparation for that line of work. Although he has been a frequent lecturer before many of the largest universities in the country, he does not realize, or, realizing, has not fully overcome all of the difficulties encountered when trying to present to students a difficult subject of which they know little from actual experience. However, in an effort to meet this difficulty the author has vitalized the book by an elaborate use of charts and illustrations which should bring home to the student the many intricacies of the subject if not, in all instances, clarifying the difficult points. The present day tendency to visualize everything by means of charts and graphs has led in a few places to a charting of things which do not lend themselves well to that method of presentation and so has cheapened the product. Fortunately, instances of this are not numerous in the present volume.

Mr. Webner's discussion of the human element is very good and calls attention to a subject which needs more attention than it generally receives.

The content of the book is sufficiently indicated by the four main divisions: Organization, Controlling Records, Industrial Classification, and Production Elements.

One acquainted with Mr. Webner's earlier volume, *Factory Costs*, misses in the present volume much of the well thought out and philosophic treatment of the troublesome problem of burden application so ably presented there. The difference in scope and purpose of the two books accounts for its omission from the present volume.

On the whole *Factory Accounting* is an able presentation of the subject of costs, is somewhat broader than the usual treatment, and should prove a satisfactory text for students.

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